UNITED NATIONS

TD

United Nations Conference on Trade and Development

Distr.
GENERAL

TD/B/GSP/POLAND/5
26 February 1991

Original: ENGLISH

TRADE AND DEVELOPMENT BOARD

GENERALIZED SYSTEM OF PREFERENCES

Scheme of Poland

The Secretary-General of UNCTAD has received the following communication from the Minister of Foreign Economic Relations of Poland, reporting recent changes in the Polish régime of the generalized system of preferences in trade:

"I have the honour to inform you that, as of 15 January 1991, the Polish GSP has been adjusted and modified. The changes were introduced by virtue of the Decree of the Council of Ministers of 27 December 1990, 1/ amending the Decree on Customs Duties on Imported Commodities, which entered into force on 15 January 1991.

"The general margin of preferences has been reduced from 0.7 hitherto to 0.3 from now on. This means that on imports of goods from eligible developing countries and regions the tariff rates will be 30 per cent lower than the base MFN rates.

"Moreover, the new list of GSP receiving countries has been established. The combined geographical and income criteria were taken into account. Generally, only the non-European developing countries and regions, where per capita Gross Domestic Product does not exceed the corresponding indicator for Poland, are found eligible.

"We are aware of the fact that some countries receiving GSP treatment hitherto are now deleted from the scheme. They will be granted MFN treatment. I would like in this connection to draw your attention, Mr. Secretary-General, to the modified list of countries benefiting from MFN treatment on exports to Poland. The list of countries - parties to the GATT benefiting from such treatment automatically is being maintained.

GE.91-50287/2989B

READEX FICHE

"An additional list of countries and regions also benefiting from MFN treatment on exports to Poland is being established. The list consists of countries being 'de facto' parties to the GATT as well as developing countries and regions granting Polish exports MFN treatment and not receiving GSP treatment. The CMEA countries not being parties to the GATT are also included here.

"The preferential zero rates of duty for commodities originating from the least developed countries will remain unchanged. Their list will be further updated in line with the decisions taken by the United Nations.

"The preferential zero duty rates for broadly conceived tropical products originating from the GSP eligible developing countries will also be maintained.

"Finally, the principles and methods of drawing up and application of the certificates of origin applied hitherto, will also be observed.

"I have the pleasure to enclose herewith an English copy of the integral texts of the Decree of 30 December 1989 2/ and of the recent Decree of 27 December 1990. 3/

"The above modifications have been introduced with the purpose of better adjusting our GSP scheme to the current needs and possibilities of our economy.

"I would like to reiterate our firm commitment to the generally accepted principles and disciplines regulating the international trade relations, set in the General Agreement on Tariffs and Trade, and our strong will to further develop mutually beneficial economic relations with all countries and with the developing countries in particular."

Notes

1/ See annex I.

2/ See annex II.

3/ See annex I.

Annex I

Decree of the Council of Ministers of 27 December 1990 amending the Decree on Customs Duties on Import Commodities

SUMMARY

As of 15 January 1991 the Polish GSP has been adjusted and modified. The changes were introduced by virtue of the Decree of the Council of Ministers of 27 December 1990, amending the Decree on Customs Duties on Imported Commodities, which entered into force on 15 January 1991.

The general margin of preferences has been established at the level of 0.3. This means that the tariff rates on imports from eligible developing countries and regions will be 30 per cent lower than the base MFN rates.

The list of GSP receiving countries has been established. The combined geographical and income criteria were taken into account. Generally, only the non-European developing countries and regions where per capita Gross Domestic Product does not exceed the corresponding indicator from Poland are found eligible.

An additional list of 17 countries and regions is being established, also benefiting from MFN treatment on exports to Poland. The list consists of countries being "de facto" parties to the GATT as well as developing countries and regions granting Polish exports MFN treatment and not receiving GSP treatment. The CMEA countries not being parties to the GATT are also included here.

The preferential zero rates of duty for commodities originating from the least-developed countries will remain unchanged. Their list will be further updated in line with the decisions taken by the United Nations.

The preferential zero duty rates for broadly conceived tropical products originating from the GSP eligible developing countries will be maintained.

Finally, the principles and methods of drawing up and application of the certificates of origin applied hitherto, will be observed.

The recent amendments to the GSP scheme reflect the firm commitment of Poland to the generally accepted principles and disciplines regulating the international trade relations, set in the General Agreement on Tariffs and Trade and our strong will to further develop mutually beneficial economic relations with all countries and with the developing countries in particular.

Decree of the Council of Ministers of 27 December 1990 amending the Decree on Customs Duties on Imported Commodities

By virtue of article 4, paragraph 5, item 1 of the Law of 28 December 1989 - the Customs Law (Dziennik Ustaw - Journal of Laws, No. 75, item 445), it is hereby decreed as follows:

Paragraph 1

Following amendments are being introduced to the Decree of the Council of Ministers of 30 December 1989 on customs duties on imported commodities (Dziennik Ustaw - Journal of Laws, No. 75, item 448 and of 1990, No. 19, item 113, No. 31, item 183, No. 42, item 247, No. 57, item 339 and No. 77, item 455).

(1) In paragraph 3:

(a) In item 1:

- in the introductory sentence the word "countries" is replaced by the words "countries and regions";

- in sub-item 2 the phrase: "applying the MFN treatment to the commodities of Polish origin" is replaced by the phrase "which are granted MFN treatment";

(b) In item 2 the word "countries" is replaced by the words "countries and regions";

(c) In item 3 the word "countries" is replaced by the words "countries and regions".

(2) Paragraph 5 will read as follows:

Paragraph 5. The preferential rates of duty are being established amounting to 0.7 of the base MFN rate, established in the Customs Tariff on commodities imported from the non-European developing countries and regions, specified in appendix 5 to the Decree, if the value of their per capita Gross Domestic Product does not exceed the value of per capita Gross Domestic Product of Poland.

(3) In appendix 3 to the Decree:

(a) The list of countries parties to the GATT is extended by the following items:

10. Bolivia
21. Costa Rica
94. Venezuela

(b) The list of countries applying MFN treatment to the commodities of Polish origin is being replaced by the list of other countries and regions which are granted MFN treatment, listed in appendix 1 to this Decree;

(4) Appendix 4 to the Decree will read as in the text of appendix 2 to this Decree.

(5) Appendix 5 to the Decree will read as in the text of appendix 3 to this Decree.

Paragraph 2

The provisions of this Decree will not prejudice the implementation of contracts agreed before the date of entering into force of this Decree with the date of delivery before 30 June 1991.

Paragraph 3

This Decree enters into force on 15 January 1991.

Appendix 1

List of other countries and regions which are granted MFN treatment

1. Albania
2. Algeria
3. Bahamas
4. Bahrain
5. Brunei
6. Bulgaria
7. Iraq
8. Lebanon
9. Libyan Arab Jamahiriya
10. Qatar
11. Saudi Arabia
12. Seychelles
13. St. Christopher and Nevis
14. Syrian Arab Republic
15. Taiwan Province of China
16. Union of Soviet Socialist Republics
17. United Arab Emirates

Appendix 2

List of the least developed countries and regions

1. Afghanistan
2. Bangladesh
3. Benin
4. Bhutan
5. Botswana
6. Burkina Faso
7. Burundi
8. Cape Verde
9. Central African Republic
10. Chad
11. Comoros
12. Djibouti
13. Equatorial Guinea
14. Ethiopia
15. Gambia
16. Guinea
17. Guinea-Bissau
18. Haiti
19. Kiribati
20. Lao People's Democratic Republic
21. Lesotho
22. Malawi
23. Maldives
24. Mali
25. Mauritania
26. Mozambique
27. Myanmar
28. Nepal
29. Niger
30. Rwanda
31. Samoa
32. Sao Tome and Principe
33. Sierra Leone
34. Somalia
35. Sudan
36. Togo
37. Tuvalu
38. Uganda
39. United Republic of Tanzania
40. Vanuatu
41. Yemen

Appendix 3

List of developing countries and regions */

1. Angola
2. Belize
3. Bolivia
4. Cameroon
5. Chile
6. China, People's Republic of
7. Colombia
8. Congo
9. Costa Rica
10. Côte d'Ivoire
11. Cuba
12. Dominica
13. Dominican Republic
14. Ecuador
15. Egypt
16. El Salvador
17. Fiji
18. Ghana
19. Grenada
20. Guatemala
21. Guyana
22. Honduras
23. India
24. Indonesia
25. Jamaica
26. Jordan
27. Cambodia
28. Kenya
29. Korea, Democratic People's Republic of
30. Liberia
31. Madagascar
32. Morocco
33. Mauritius
34. Mexico
35. Mongolia
36. Namibia
37. Nigeria
38. Nicaragua
39. Pakistan
40. Papua New Guinea
41. Paraguay
42. Philippines
43. Senegal
44. Solomon Islands
45. Sri Lanka
46. St. Lucia
47. St. Vincent and the Grenadines
48. Swaziland
49. Thailand
50. Tonga
51. Tunisia
52. Viet Nam
53. Zaire
54. Zambia
55. Zimbabwe

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*/ Excluding least developed countries and regions.

Annex II

Decree of the Council of Ministers of 30 December 1989 on customs duties on imported commodities

By virtue of article 4, paragraph 5, item 1 of the Law of 28 December 1989 - Customs Law (Dziennik Ustaw - Journal of Laws, No. 75, item 445), it is hereby decreed as follows:

Paragraph 1

1. The rates of duty are being established on imported commodities, specified in the import customs tariff constituting hitherto the appendix to the Decree of the Council of Ministers of 3 October 1988 on customs duties on commodities imported in commercial commodity turnover with abroad (Dziennik Ustaw - Journal of Laws, No. 35, item 271), as amended by appendix No. 2 to this Decree.

2. The appendix comprising the import customs tariff, referred to in item 1 is annexed as appendix 1 to this Decree.

Paragraph 2

The duties amounting to 1,000 zlotys or less and the sum endings below 1,000 zlotys are not collected.

Paragraph 3

1. The customs tariff specifies tariff rates applicable to the commodities originating from countries:

(1) Contracting parties to the GATT;

(2) Other than specified in sub-item (1), which are granting MFN treatment to commodities of Polish origin.

2. The list of countries referred to in sub-item (1) is annexed as appendix 3 to this Decree.

3. The autonomous duty rates are applied to imports originating in countries other than specified in item 1 above, increased by 100 per cent and in cases when the tariff rate is zero the rate amounting to 25 per cent of the customs value of goods is applied.

Paragraph 4

The preferential zero rates of duty are established for commodities originating from the least developed countries, specified in appendix 4 to this Decree.

Paragraph 5

The preferential rates of duty are established amounting to 0.3 of the base MFN rate specified in the import customs tariff on commodities originating from developing countries specified in appendix 5 to this Decree.

Paragraph 6

The preferential zero rates of duty are established for tropical products originating from developing countries, specified in appendix 5 to this Decree. The list of tropical products is specified in appendix 6 to this Decree.

Paragraph 7

1. The preferential rates of customs duty defined in paragraphs 4 to 6 are applied to commodities imported directly from the countries referred to therein and transported directly from those countries, upon presentation of the proper certificate of origin.

2. Commodities are considered to be imported directly if they are purchased from a firm registered in a developing country being the preference-receiving country and in its branches established in other countries.

3. Commodities are considered to be transported directly even if they were transported through territories of several countries due to geographical, transport, technical or economic reasons. The transported goods also comply with the rule of direct consignment even if they are temporarily stored in the territory of those countries, provided that the goods remain at all times under the transit countries' customs control.

Paragraph 8

The Decree of the Council of Ministers of 3 October 1988 on customs duties imported in commercial turnover with abroad (Dziennik Ustaw - Journal of Laws, No. 35, item 271) under reserve of paragraph 1, item 1, is invalidated.

Paragraph 9

The Decree enters into force on 1 January 1990.

Appendix 3

List of countries and territories parties to the GATT

1. Antigua and Barbuda
2. Argentina
3. Australia
4. Austria
5. Bangladesh
6. Barbados
7. Belgium
8. Belize
9. Benin
10. Botswana
11. Brazil
12. Burkina Faso
13. Myanmar
14. Burundi
15. Cameroon
16. Canada
17. Central African Republic
18. Chad
19. Chile
20. Colombia
21. Congo
22. Côte d'Ivoire
23. Cuba
24. Cyprus
25. Czechoslovakia
26. Denmark
27. Dominican Republic
28. Egypt
29. Finland
30. France
31. Gabon
32. Gambia
33. Germany, Federal Republic of
34. Ghana
35. Greece
36. Guyana
37. Haiti
38. Hong Kong
39. Hungary
40. Iceland
41. India
42. Indonesia
43. Ireland
44. Israel
45. Italy
46. Jamiaca
47. Japan
48. Kenya
49. Korea, Republic of
50. Kuwait
51. Lesotho
51. Luxembourg
53. Madagascar
54. Malawi
55. Malaysia
56. Maldives
57. Malta
58. Mauritania
59. Mauritius
60. Mexico
61. Morocco
62. Netherlands
63. New Zealand
64. Nicaragua
65. Niger
66. Nigeria
67. Norway
68. Pakistan
69. Peru
70. Philippines
71. Portugal
72. Romania
73. Rwanda
74. Senegal
75. Sierra Leone
76. Singapore
77. South Africa
78. Spain
79. Sri Lanka
80. Suriname
81. Sweden
82. Switzerland
83. Tanzania, United Republic of
84. Thailand
85. Togo
86. Trinidad and Tobago
87. Tunisia
88. Turkey
89. Uganda
90. United Kingdom
91. United States
92. Uruguay
93. Yugoslavia
94. Zaire
95. Zambia
96. Zimbabwe

List of countries applying MFN treatment to commodities of Polish origin

1. Afghanistan
2. Albania
3. Algeria
4. Angola
5. Bahamas
6. Bahrain
7. Bhutan
8. Bolivia
9. Brunei
10. Bulgaria
11. Cape Verde
12. China, People's Republic of
13. Comoros
14. Costa Rica
15. Djibouti
16. Dominica
17. Ecuador
18. El Salvador
19. Equatorial Guinea
20. Ethiopia
21. Fiji
22. German Democratic Republic
23. Grenada
24. Guatemala
25. Guinea
26. Guinea-Bissau
27. Honduras
28. Iran
29. Iraq
30. Jordan
31. Cambodia
32. Kiribati
33. Korea, People's Democratic Republic of
34. Lao People's Democratic Republic
35. Lebanon
36. Liberia
37. Libyan Arab Jamahiriya
38. Mali
39. Mozambique
40. Mongolia
41. Nepal
42. Oman
43. Panama
44. Papua New Guinea
45. Democratic Yemen
46. Qatar
47. Samoa
48. Sao Tome and Principe
49. Seychelles
50. Solomon Islands
51. Somalia
52. St. Christopher and Nevis
53. St. Lucia
54. St. Vincent and the Grenadines
55. Swaziland
56. Sudan
57. Syrian Arab Republic
58. Tonga
59. Tuvalu
60. United Arab Emirates
61. Union of Soviet Socialist Republics
62. Vanuatu
63. Venezuela
64. Viet Nam
65. Yemen Arab Republic

Appendix 4

List of the least developed countries

Identical to the list contained in document TD/B/GSP/POLAND/4, appendix 1, pages 4 and 5.

Appendix 5

List of the developing countries

Identical to the list contained in document TD/B/GSP/POLAND/4, appendix 2, pages 6, 7 and 8.

Appendix 6

Tropical products

Identical to the list contained in document TD/B/GSP/POLAND/4, appendix 3, pages 9 to 27.